

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

Date: NOV 08 1999

Contact Person:

ID Number:

Telephone Number:

Employer Identification Number: [REDACTED]

Form: 1120

Tax Years: All tax years

Dear Applicant:

This letter constitutes a final adverse ruling with respect to your claim of exemption from federal income taxation under section 501(c)(4) of the Internal Revenue Code.

We make our ruling for the following reason(s):

you do not qualify for exemption because the primary beneficiary of your activities is [REDACTED] and you only incidentally or indirectly benefit the general community.

You protested our proposed adverse determination of [REDACTED], and on September 1, 1999, we held a conference with several of your representatives. On [REDACTED] we received a post conference submission.

Based on the information submitted, we have concluded that our original ruling was correct and that you do not qualify for recognition of exemption under section 501(c)(4) of the Code. Contributions to you are not deductible under section 170 of the Code.

The Code and the regulations issued thereunder require that you file federal income tax returns. Based upon the financial information that you furnished, you should file returns on the form and for the tax years indicated above within 30 days from the date of this letter, unless you request and are granted an extension of time to file the returns. You should attach a copy of this letter to the returns you file. Questions concerning the filing of returns should be directed to the Ohio EP/EO key district office at 877-829-5500 (a toll free number).

If you have any questions about this ruling please contact the individual whose name and phone number are at the top of this letter. All other questions should be directed to the Ohio EP/EO Customer Service office at 877-829-5500 (a toll free number).

Sincerely yours,  
(signed) Garland A. Carter

Garland A. Carter  
Chief, Exempt Organizations  
Technical Branch 2

2 cc: [REDACTED]

cc: OO, Cincinnati  
Attn: EOBang

OP: E: EOT-2

OP: EOT-2

[REDACTED]

11/5/99

Carter  
by [REDACTED]  
11/07/99